

**ABSTRACT**

**An elliptically polarizing plate of the invention comprises a**  
5 **complex type scattering-dichroic absorbing polarizer including a**  
**film that has a structure having a minute domain dispersed in a**  
**matrix formed of an optically-transparent water-soluble resin**  
**including an iodine based light absorbing material; a transparent**  
**support; and an optically anisotropic layer comprising a discotic or**  
10 **nematic liquid crystal, wherein the molecule of the liquid crystal**  
**has an optical axis tilted with respect to a surface of the**  
**transparent support. The elliptically polarizing plate has a wide**  
**viewing angle, a high contrast, a high transmittance, and a high**  
**degree of polarization and in which uneven transmittance can be**  
15 **suppressed when black is displayed.**